b) <u>Amendments to the Claims:</u>

A detailed listing of all the claims that are or were in the application is provided which replaces all earlier listings.

Claims 1. - 7. (Cancelled).

8. (Currently Amended) A method of forming a pattern having a level difference on a substrate by means of a positive type photosensitive resin, comprising:

(1) a step of providing a layer of a photosensitive resin composition on the substrate, said photosensitive resin composition comprising an acrylic resin having at least one kind of structural unit represented by formulas 1 and 2 Formula 1

Formula 2

wherein in the general formulae 1 and 2, R_1 to R_4 each independently represent a hydrogen atom or an alkyl group having 1 to 3 carbon atoms; and

a compound that generates an acid when irradiated with light;

(2) a first photolithographic step of removing a part except a part serving as a first pattern of the layer of the photosensitive resin composition up to a predetermined depth in a thickness direction to form the first pattern composed of a part protruding from the predetermined depth; and

(3) a second photolithographic step of removing a part on the substrate from the photolithographic resin composition except a part serving as a second pattern of the layer of the photosensitive resin composition on which the first pattern is formed while maintaining a shape of the first pattern to prepare a pattern having a level difference shape in which the first pattern is placed on the second pattern, characterized in that:

the first lithography step includes process steps of exposure, heating after exposure, and development;

- 3 -

a reaction for making the layer of the photosensitive resin composition positive in the first photolithographic step is derived from at least a hydrolytic reaction of a carboxylic anhydride in the acrylic resin;

the second photolithographic step includes process steps of exposure and development; and

a reaction for making the layer of the photosensitive resin composition positive in the second photolithographic step is derived from at least a main chain decomposition reaction of the acrylic resin.

- 9. (Original) A method of forming a level difference pattern according to claim 8, wherein an exposure wavelength in the first photolithographic step is longer than an exposure wavelength in the second photolithographic step.
- 10. (Original) A method of forming a level difference pattern according to claim 8, wherein a developer containing: (1) a glycol ether which can be mixed with water at an arbitrary ratio and has 6 or more carbon atoms; (2) a nitrogencontaining basic organic solvent; and (3) water is used as a developer for the positive type photosensitive resin.
- 11. (Original) A method of forming a level difference pattern according to claim 10, wherein the glycol ether comprises at least one kind of ethylene glycol monobutyl ether and diethylene glycol monobutyl ether.

12. (Original) A method of forming a level difference pattern according to claim 10, wherein the nitrogen-containing basic organic solvent comprises at least one kind of ethanolamine and morpholine.

13.-14 (Cancelled)

15. (Currently Amended) A method of producing an ink jet head including: a discharge port for discharging ink; an ink flow path which is in communication with the discharge port and has therein an energy generating element for discharging the ink; a substrate on which the energy generating element is formed; and an ink flow path forming member which is provided the substrate to form the ink flow path, the method comprising:

(1) a step of forming a layer of the photosensitive resin composition comprising an acrylic resin having at least one kind of structural unit represented by formulas 1 and 2

Formula 1

wherein in the general formulae 1 and 2, R_1 to R_4 each independently represent a hydrogen atom or an alkyl group having 1 to 3 carbon atoms

and a compound that generates an acid when irradiated with light on the substrate on which the energy generating element is formed;

(2) a first photolithographic step of removing a part except a part serving as a first ink flow path pattern of the layer of the photosensitive resin composition up to a predetermined depth in a thickness direction to form the first ink flow path pattern composed of a part protruding from the predetermined depth;

(3) a second photolithographic step of removing a part on the substrate from the photolithographic resin composition except a part serving as a second ink flow path pattern of the layer of the photosensitive resin composition on which the first ink flow path pattern is formed while maintaining a shape of the first ink flow path pattern to prepare a level difference structure in which the first ink flow path pattern is placed on the second ink flow path pattern;

- (4) a step of forming, on the level difference structure, a coating resin layer for forming an ink flow path wall;
- (5) a step of forming, in the coating resin layer placed on the energy generating element formed on the substrate, an ink discharge port; and
- (6) a step of removing the level difference structure, characterized in that:

the first lithography step includes process steps of exposure, heating after exposure, and development;

a reaction for making the layer of the photosensitive resin composition positive in the first photolithographic step is derived from at least a hydrolytic reaction of a carboxylic anhydride in the acrylic resin;

the second photolithographic step includes process steps of exposure and development; and

a reaction for making the layer of the photosensitive resin composition positive in the second photolithographic step is derived from at least a main chain decomposition reaction of the acrylic resin.

- 16. (Original) A method of producing an ink jet head according to claim 15, wherein an exposure wavelength in the first photolithographic step is longer than an exposure wavelength in the second photolithographic step.
- 17. (Original) A method of producing an ink jet head according to claim 15, wherein a developer containing: (1) a glycol ether which can be mixed with

water at an arbitrary ratio and has 6 or more carbon atoms; (2) a nitrogen-containing basic organic solvent; and (3) water is used as a developer for the positive type photosensitive resin.

- 18. (Original) A method of producing an ink jet head according to claim 17, wherein the glycol ether comprises at least one kind of ethylene glycol monobutyl ether and diethylene glycol monobutyl ether.
- 19. (Original) A method of producing an ink jet head according to claim 17, wherein the nitrogen-containing basic organic solvent comprises at least one kind of ethanolamine and morpholine.

Claims 20. - 21. (Cancelled).